

WV State Auditor - Local Government Services Division - Review Sheet

County:	MARSHALL				
Fiscal Year:	2009 - 2010		Original	Revised	Original
Contact:	Jan Pest		General	General	Coal
Phone No:	304 845 1220		Fund	Fund	Coal
					Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	875,000	875,000	825,000	825,000
301-01	Property Tax Current Year	6,958,253	6,958,253		-
301-02-05	Prior Year Taxes	95,000	95,000		-
301-06	Supplemental Taxes	60,000	60,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	-	-		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	85,000	85,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	100,000	100,000		-
305	Coal Severance Tax	N/A	N/A	1,000,000	1,000,000
306	Gas & Oil Severance Tax	15,000	15,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	-	-		-
309	Hotel Occupancy Tax	-	-		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	7,200	7,200		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	-	-		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	10,000	10,000		-
329	Sheriff's Service of Process	4,000	4,000		-
330	Sheriff's Earnings	5,000	5,000		-
331	County Clerk's Earnings	125,000	125,000		-
332	Circuit Clerk's Earnings	30,000	30,000		-
333	Prosecuting Attorney's Earnings	200	200		-
334	Accident Reports	2,000	2,000		-
335	Motor Vehicle License Fee	6,000	6,000		-

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336	Map Sales	-	-		-
337	County Clerk Deed Fee	-	-		-
338			-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	20,000	20,000		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	-	-		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	8,000	8,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	-	-		-
365	Interest Earned	15,000	15,000	10,000	10,000
366	Miscellaneous Revenue	-	-		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	1,500	1,500		-
370	Gaming Income	30,000	30,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	110,000	110,000		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	40,000	40,000	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	306,083	306,083		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-

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393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	75,000	75,000		-
395	Magistrate Court Reimbursements	-	-		-
396	Worthless Check Reimbursements	11,867	11,867		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	288,258	288,258		-
Total Revenues		9,298,361	9,298,361	1,835,000	1,835,000
General Government Expenditures					
401	County Commission	1,065,247	1,065,247	54,800	54,800
402	County Clerk	711,601	711,601	-	-
403	Circuit Clerk	367,640	367,640	-	-
404	Sheriff-Treasurer	462,797	462,797	-	-
405	Prosecuting Attorney	622,694	622,694	-	-
406	Assessor	559,251	559,251	-	-
407	Assessor's Valuation Fund	288,258	288,258	-	-
408	Statewide Computer Network	38,933	38,933	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	152,300	152,300	-	-
413	Elections-County Clerk	163,038	163,038	25,000	25,000
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	167,618	167,618	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	374,999	374,999	-	-
425	Other Buildings	251,100	251,100	45,000	45,000
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	7,200	7,200	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	220,000	220,000
432	Industrial Development	25,000	25,000	-	-
433	Geographic Information System	-	-	-	-

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					Fund
434	Airports	-	-	36,000	36,000
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	4,201	4,201	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	11,867	11,867	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerks Operations	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	65,051	65,051	54,800	54,800
Total General Government Expenditures		5,338,795	5,338,795	435,600	435,600
Public Safety Expenditures					
700	Sheriff-Law Enforcement	1,799,694	1,799,694	-	-
701	Sheriff-Service of Process	47,482	47,482	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	580,000	580,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	136,716	136,716	-	-
712	Communication Center	727,879	727,879	-	-
713	Fire Department	-	-	177,900	177,900
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	23,500	23,500
716	Dog Warden/Humane Society	119,650	119,650	145,000	145,000

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717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	10,000	10,000
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	30,010	30,010	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	96,130	96,130	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
Total Public Safety Expenditures		3,537,561	3,537,561	356,400	356,400
Health & Sanitation Expenditures					
800	Local Health Department	40,000	40,000	100,000	100,000
801	Mental Health	30,000	30,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	500	500	-	-
806	Sewer	-	-	25,000	25,000
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	60,000	60,000
809	Water	-	-	35,000	35,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
Total Health & Sanitation Expenditures		70,500	70,500	220,000	220,000
Culture & Recreation Expenditures					
900	Parks & Recreation	347,538	347,538	460,000	460,000
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	10,000	10,000
903	Arts & Humanities	-	-	-	-

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					Fund
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	-	-	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	3,967	3,967	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	-	-	220,000	220,000
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		351,505	351,505	690,000	690,000
Social Services Expenditures					
950	Social Services	-	-	36,000	36,000
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	97,000	97,000
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		-	-	133,000	133,000
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-

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					Fund

977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		-	-	-	-
SUMMARY					
General Government Expenditures		5,338,795	5,338,795	435,600	435,600
Public Safety Expenditures		3,537,561	3,537,561	356,400	356,400
Health & Sanitation Expenditures		70,500	70,500	220,000	220,000
Culture & Recreation Expenditures		351,505	351,505	690,000	690,000
Social Services Expenditures		-	-	133,000	133,000
Capital Projects Expenditures		-	-	-	-
GRAND TOTAL ALL EXPENDITURES		9,298,361	9,298,361	1,835,000	1,835,000
TOTAL REVENUES		9,298,361	9,298,361	1,835,000	1,835,000

GAS & OIL SEVERANCE TAX

Revenue

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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Gas & Oil Severance

15,000

Expenditure

General Government

15,000

Public Safety

0

Health & Sanitation

0

Culture & Recreation

0

Social Services

0

Capital Projects

Total Expenditure

15,000

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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Press Control G for Correction List

Per phone call with Donna (she contacted Jan Pest, County Clerk) line 399 was increase by 6,993 and line 699 was increase by 6993.